

Regular Session, 2011

# ACT No. 387

HOUSE BILL NO. 35

BY REPRESENTATIVES STIAES AND BISHOP

1 AN ACT

2 To enact R.S. 47:305.66 and 337.9(D)(31), relative to sales and use tax exemptions; to  
3 provide for a state and local sales and use tax exemption for sales of certain property  
4 to the "Make It Right Foundation"; to provide for an effective date; and to provide  
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.66 and 337.9(D)(31) are hereby enacted to read as follows:

8 §305.66. Exemption; "Make It Right Foundation"

9 The sales and use tax imposed by the state of Louisiana or any political  
10 subdivision shall not apply to the sale of construction materials to the "Make It Right  
11 Foundation" when such materials are intended for use in constructing new residential  
12 dwelling in this state.

13 \* \* \*

14 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
15 exemptions applicable

16 \* \* \*

17 D.

18 \* \* \*

19 (31) R.S. 47:305.66, "keywords": certain construction materials sold to the  
20 "Make It Right Foundation".

21 \* \* \*

1           Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor  
2           and subsequently approved by the legislature, this Act shall become effective on July 1,  
3           2012, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_